

8860 Department of Finance

By statute, the Director of Finance serves as the Governor's chief fiscal policy advisor with emphasis on the financial integrity of the state and maintenance of a fiscally sound and responsible Administration.

The objectives of the Department of Finance are:

- To prepare, present, and support the annual financial plan for the state.
- To assure responsible and responsive state resource allocation within resources available.
- To foster efficient and effective state structure, processes, programs, and performance.
- To ensure integrity in state fiscal databases and systems.

3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
10 Annual Financial Plan	140.3	145.5	143.5	\$22,617	\$26,427	\$27,398
15 Financial Information System for California (FI\$Cal) Project Support	8.8	9.6	8.6	2,792	1,947	2,179
20 Program and Information System Assessments	79.6	93.0	93.2	10,664	13,497	13,419
30 Supportive Data	90.8	99.5	98.2	11,440	13,840	14,025
32 Department of Justice Legal Services	-	-	-	-	-	629
35 American Recovery and Reinvestment Act Oversight	3.5	0.5	-	2,127	687	-
40.01 Administration	55.0	55.2	53.2	6,320	7,130	7,208
40.02 Distributed Administration	-	-	-	-6,320	-7,130	-7,208
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	378.0	403.3	396.7	\$49,640	\$56,398	\$57,650
FUNDING				2010-11*	2011-12*	2012-13*
0001 General Fund				\$18,085	\$21,230	\$21,429
0494 Other - Unallocated Special Funds				538	787	797
0797 Unallocated Bond Funds - Select				117	171	174
0988 Other - Unallocated Non-Governmental Cost Funds				302	473	478
0995 Reimbursements				16,802	18,574	18,991
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Act of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006				28	43	43
9740 Central Service Cost Recovery Fund				13,768	15,120	15,738
TOTALS, EXPENDITURES, ALL FUNDS				\$49,640	\$56,398	\$57,650

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Section 13000.

PROGRAM AUTHORITY

10-Annual Financial Plan:

Article IV, Section 12 of the State Constitution; Government Code Sections 13335 and 13337.

15-Financial Information System for California (FI\$Cal) Project Support:

Government Code Section 13300.

20-Program and Information System Assessments:

Government Code Sections 13070-13077 and 13291-13296.

30-Supportive Data:

Article IV, Section 12 of the State Constitution; Government Code Sections 13073, 13300-13301 and 13306.

35-American Recovery and Reinvestment Act Oversight:

* Dollars in thousands, except in Salary Range.

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Government Code Section 13005.

40-Administration:

Government Code Section 13005.

DETAILED BUDGET ADJUSTMENTS

	2011-12*			2012-13*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	-\$213	-\$320	-	\$67	\$96	-
• Retirement Rate Adjustment	154	223	-	154	223	-
• ARRA - Program Expiring	-	-	-	-715	-10	-
• Carryover Appropriation, Ch 5/2010	500	-	-	-	-	-
• Carryover Appropriation, Ch. 6/2010	500	-	-	-	-	-
• Operational Efficiency Plan	-857	-413	-7.4	-642	-206	-5.0
• DOJ Legal	-	296	-	-	296	-
• FI\$Cal Workload Adjustment	-	-	-	-	212	-
• General Fund/Central Service Cost Recovery Fund Shift	-	-	-	-468	-63	-
Totals, Other Workload Budget Adjustments	\$84	-\$214	-7.4	-\$1,604	\$548	-5.0
Totals, Workload Budget Adjustments	\$84	-\$214	-7.4	-\$1,604	\$548	-5.0
Policy Adjustments						
• Pension Study	\$-	\$-	-	\$1,500	\$-	-
• Implement SB 617	-	-	-	386	291	1.0
Totals, Policy Adjustments	\$-	\$-	-	\$1,886	\$291	1.0
Totals, Budget Adjustments	\$84	-\$214	-7.4	\$282	\$839	-4.0

PROGRAM DESCRIPTIONS
10 - ANNUAL FINANCIAL PLAN

To ensure the financial integrity of the state through the planned allocation of state resources, the Department of Finance advises the Governor on the fiscal condition of the state and prepares the annual Governor's Budget. The Governor's Budget contains past year actual expenditures and revenues, current year estimated expenditures and revenues, and proposed expenditures and estimated revenues for the next fiscal year. After the budget is enacted, the Department of Finance assists in the administration of the budget. The Department of Finance also provides fiscal analyses of bills introduced in the Legislature and makes recommendations to the Governor.

15 - FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA (FI\$Cal) PROJECT SUPPORT

The Department of Finance is one of four partner agencies responsible for the development, implementation, utilization, and maintenance of an integrated statewide financial management system, FI\$Cal. This program includes Department of Finance subject-matter experts assigned to the FI\$Cal Project.

20 - PROGRAM AND INFORMATION SYSTEM ASSESSMENTS

The Department of Finance systematically reviews and evaluates state-administered and financed programs. The Office of State Audits and Evaluations assists the Director of Finance in fulfilling the statutory responsibilities for supervision over all matters concerning the financial and business policies of the state by conducting financial audits and by performing critical examinations of state programs and policies.

30 - SUPPORTIVE DATA

This program includes a variety of information systems and services. The budget support systems provide information to decision-makers throughout the budgetary process. The operation and management of the automated California State Accounting and Reporting System (CALSTARS) is intended to provide a uniform and complete accounting system for state agencies. The Fiscal Systems and Consulting Unit develops and maintains statewide fiscal and accounting policies and provides fiscal and accounting advice and consultation to all state departments. Basic and applied economic and tax

* Dollars in thousands, except in Salary Range.

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research functions support the revenue estimates required for the development of the state financial plan, for the analysis of financial legislation, and the evaluation of economic trends or other fiscal developments which affect the state. Basic and applied demographic research functions provide data to support the workload estimates of state agencies.

35 - AMERICAN RECOVERY AND REINVESTMENT ACT OVERSIGHT

Pursuant to the American Recovery and Reinvestment Act (ARRA), California received billions of dollars in new federal funds and tax benefits. The Governor created the California Recovery Task Force (Task Force) to take the lead responsibility in helping to ensure our state receives the optimal benefit from ARRA and that funds are deployed strategically and in a manner consistent with federal requirements. This program supports the Task Force.

DETAILED EXPENDITURES BY PROGRAM

		2010-11*	2011-12*	2012-13*
PROGRAM REQUIREMENTS				
10	ANNUAL FINANCIAL PLAN			
	State Operations:			
0001	General Fund	\$11,121	\$13,021	\$13,517
0995	Reimbursements	3,926	3,670	3,676
6065	Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	28	43	43
9740	Central Service Cost Recovery Fund	7,542	9,693	10,162
	Totals, State Operations	\$22,617	\$26,427	\$27,398
ELEMENT REQUIREMENTS				
10.10	Preparation	\$8,022	\$10,254	\$11,829
	State Operations:			
0001	General Fund	4,739	5,955	7,199
0995	Reimbursements	43	43	44
6065	Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	13	21	23
9740	Central Service Cost Recovery Fund	3,227	4,235	4,563
10.20	Enactment	\$3,662	\$4,728	\$4,532
	State Operations:			
0001	General Fund	2,157	2,638	2,281
0995	Reimbursements	27	28	44
6065	Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	9	14	14
9740	Central Service Cost Recovery Fund	1,469	2,048	2,193
10.30	Support and Direction	\$7,407	\$7,653	\$7,415
	State Operations:			
0001	General Fund	2,136	2,299	2,027
0995	Reimbursements	3,845	3,587	3,676
6065	Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	2	2	2
9740	Central Service Cost Recovery Fund	1,424	1,765	1,710
10.40	Legislation and Intergovernmental Relations	\$3,526	\$3,792	\$3,722
	State Operations:			
0001	General Fund	2,089	2,129	2,010
0995	Reimbursements	11	12	12

* Dollars in thousands, except in Salary Range.

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	2010-11*	2011-12*	2012-13*
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	4	6	4
9740 Central Service Cost Recovery Fund	1,422	1,645	1,696
PROGRAM REQUIREMENTS			
15 FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA (FI\$Cal) PROJECT SUPPORT			
State Operations:			
0995 Reimbursements	\$2,792	\$1,947	\$2,179
Totals, State Operations	\$2,792	\$1,947	\$2,179
PROGRAM REQUIREMENTS			
20 PROGRAM AND INFORMATION SYSTEM ASSESSMENTS			
State Operations:			
0001 General Fund	\$2,917	\$3,329	\$3,123
0995 Reimbursements	5,768	7,611	7,719
9740 Central Service Cost Recovery Fund	1,979	2,557	2,577
Totals, State Operations	\$10,664	\$13,497	\$13,419
ELEMENT REQUIREMENTS			
20.25 Office of State Audits and Evaluations	\$10,664	\$13,497	\$13,419
State Operations:			
0001 General Fund	2,917	3,329	3,123
0995 Reimbursements	5,768	7,611	7,719
9740 Central Service Cost Recovery Fund	1,979	2,557	2,577
PROGRAM REQUIREMENTS			
30 SUPPORTIVE DATA			
State Operations:			
0001 General Fund	\$4,047	\$4,528	\$4,456
0494 Other - Unallocated Special Funds	538	787	797
0797 Unallocated Bond Funds - Select	117	171	174
0988 Other - Unallocated Non-Governmental Cost Funds	302	473	478
0995 Reimbursements	4,316	5,346	5,417
9740 Central Service Cost Recovery Fund	2,120	2,535	2,703
Totals, State Operations	\$11,440	\$13,840	\$14,025
ELEMENT REQUIREMENTS			
30.11 Statewide and Departmental Fiscal Reporting	\$2,186	\$2,101	\$2,134
State Operations:			
0001 General Fund	1,300	1,188	1,157
9740 Central Service Cost Recovery Fund	886	913	977
30.12 CALSTARS	\$4,380	\$5,303	\$5,374
State Operations:			
0001 General Fund	66	-	-
0995 Reimbursements	4,268	5,303	5,374
9740 Central Service Cost Recovery Fund	46	-	-
30.20 Economic Research	\$400	\$444	\$448
State Operations:			
0001 General Fund	228	247	243
9740 Central Service Cost Recovery Fund	172	197	205
30.30 Revenue Estimating and Tax Research	\$1,004	\$1,050	\$1,060

* Dollars in thousands, except in Salary Range.

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	2010-11*	2011-12*	2012-13*
State Operations:			
0001 General Fund	597	594	575
9740 Central Service Cost Recovery Fund	407	456	485
30.40 Demographic Research	\$1,512	\$2,231	\$2,264
State Operations:			
0001 General Fund	895	1,262	1,228
0995 Reimbursements	8	-	-
9740 Central Service Cost Recovery Fund	609	969	1,036
30.50 Fiscal Systems and Consulting	\$1,958	\$2,711	\$2,745
State Operations:			
0001 General Fund	961	1,237	1,253
0494 Other - Unallocated Special Funds	538	787	797
0797 Unallocated Bond Funds - Select	117	171	174
0988 Other - Unallocated Non-Governmental Cost Funds	302	473	478
0995 Reimbursements	40	43	43
PROGRAM REQUIREMENTS			
32 DEPARTMENT OF JUSTICE LEGAL SERVICES			
State Operations:			
0001 General Fund	\$-	\$-	\$333
9740 Central Service Cost Recovery Fund	-	-	296
Totals, State Operations	\$-	\$-	\$629
PROGRAM REQUIREMENTS			
35 AMERICAN RECOVERY AND REINVESTMENT ACT OVERSIGHT			
State Operations:			
0001 General Fund	\$-	\$352	\$-
9740 Central Service Cost Recovery Fund	2,127	335	-
Totals, State Operations	\$2,127	\$687	\$-
ELEMENT REQUIREMENTS			
40.01 Administration	\$6,320	\$7,130	\$7,208
State Operations:			
0001 General Fund	6,320	7,130	7,208
40.02 Distributed Administration	-\$6,320	-\$7,130	-\$7,208
State Operations:			
0001 General Fund	-6,320	-7,130	-7,208
TOTALS, EXPENDITURES			
State Operations	49,640	56,398	57,650
Totals, Expenditures	\$49,640	\$56,398	\$57,650

EXPENDITURES BY CATEGORY

	1 State Operations			Expenditures		
	Positions/Personnel	Years		2010-11*	2011-12*	2012-13*
	2010-11	2011-12	2012-13			
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	378.0	421.8	418.8	\$30,456	\$34,578	\$35,443
Total Adjustments	-	-0.3	-4.0	-	208	-212
Estimated Salary Savings	-	-18.2	-18.1	-	-1,569	-1,613
Net Totals, Salaries and Wages	378.0	403.3	396.7	\$30,456	\$33,217	\$33,618
Staff Benefits	-	-	-	11,375	13,665	14,510

* Dollars in thousands, except in Salary Range.

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1 State Operations	Positions/Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
Totals, Personal Services	378.0	403.3	396.7	\$41,831	\$46,882	\$48,128
OPERATING EXPENSES AND EQUIPMENT				\$7,809	\$9,516	\$9,522
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$49,640	\$56,398	\$57,650

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$19,164	\$20,814	\$21,429
Allocation for employee compensation	61	39	-
Unanticipated costs from special appropriations bill	145	-	-
Adjustment per Section 3.60	607	153	-
Adjustment per Section 3.90	-991	-252	-
Adjustment per Section 3.90(b)	-12	-	-
Adjustment per Section 3.91	-832	-	-
Adjustment per Section 3.91 (a)	-	-213	-
Adjustment per Section 3.91 (b) Cell Phone Reductions	-	-6	-
Adjustment per Section 3.91 (b) Rental Rate Reductions	-	-2	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-636	-
Adjustment per Section 15.30	-56	-	-
005 Budget Act appropriation	-	333	-
Chapter 6, Statutes of 2011	-	500	-
Chapter 5, Statutes of 2011	-	500	-
Totals Available	\$18,086	\$21,230	\$21,429
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$18,085	\$21,230	\$21,429
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
011 Budget Act appropriation	\$595	\$790	\$797
Allocation for employee compensation	2	1	-
Adjustment per Section 3.60	12	5	-
Adjustment per Section 3.90	-30	-9	-
Adjustment per Section 3.91	-41	-	-
TOTALS, EXPENDITURES	\$538	\$787	\$797
0797 Unallocated Bond Funds - Select			
APPROPRIATIONS			
011 Budget Act appropriation	\$130	\$172	\$174
Allocation for employee compensation	1	-	-
Adjustment per Section 3.60	3	1	-
Adjustment per Section 3.90	-7	-2	-
Adjustment per Section 3.91	-9	-	-
Totals Available	\$118	\$171	\$174
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$117	\$171	\$174
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			

* Dollars in thousands, except in Salary Range.

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1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
011 Budget Act appropriation	\$356	\$474	\$478
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	7	3	-
Adjustment per Section 3.90	-18	-5	-
Adjustment per Section 3.91	-25	-	-
Totals Available	\$321	\$473	\$478
Unexpended balance, estimated savings	-19	-	-
TOTALS, EXPENDITURES	\$302	\$473	\$478
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$16,802	\$18,574	\$18,991
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006			
Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006			
APPROPRIATIONS			
001 Budget Act appropriation	\$29	\$43	\$43
Adjustment per Section 3.60	2	-	-
Adjustment per Section 3.91	-3	-	-
TOTALS, EXPENDITURES	\$28	\$43	\$43
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,751	\$14,544	\$15,738
Allocation for employee compensation	49	25	-
Adjustment per Section 3.60	504	100	-
Adjustment per Section 3.90	-539	-175	-
Adjustment per Section 3.91	-650	-	-
Adjustment per Section 3.91 (b) Cell Phone Reductions	-	-4	-
Adjustment per Section 3.91 (b) Rental Rate Reductions	-	-2	-
Revised expenditure authority per Provision 2 of Item 8860-005-0001	-	296	-
002 Budget Act appropriation	3,892	531	-
Allocation for employee compensation	4	2	-
Adjustment per Section 3.60	20	7	-
Adjustment per Section 3.91	-64	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-204	-
Totals Available	\$15,967	\$15,120	\$15,738
Unexpended balance, estimated savings	-2,199	-	-
TOTALS, EXPENDITURES	\$13,768	\$15,120	\$15,738
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$49,640	\$56,398	\$57,650

CHANGES IN AUTHORIZED POSITIONS

	<u>Positions/Personnel Years</u>			<u>Expenditures</u>		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
Totals, Authorized Positions	378.0	421.8	418.8	\$30,456	\$34,578	\$35,443
Salary Adjustments	-	-	-	-	12	12
Workload and Administrative Adjustments:	Salary Range					
Positions Established:						
Temporary Help	-	7.1	-	-	670	-
Reduction in Authorized Positions:						
C.S. 3.91(b), Operational Efficiency Plan:						
Dep Director-Legislation	-	-1.0	-1.0	8,652-10,549	-116	-121
Prin Prog Budget Analyst III	-	-1.0	-1.0	7,465-8,230	-94	-98

* Dollars in thousands, except in Salary Range.

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	Positions/Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
C.E.A. I	-	-1.0	-	6,173-7,838	-74	-
Assoc Info Sys Analyst-Spec	-	-1.0	-	4,619-5,897	-55	-
Assoc Govtl Prog Analyst	-	-0.5	-	4,400-5,348	-26	-
Adm Asst I	-	-0.9	-1.0	3,658-4,652	-45	-51
Ofc Techn-Typing	-	-2.0	-2.0	2,638-3,209	-64	-68
Totals, Workload & Admin Adjustments	-	-0.3	-5.0	\$-	\$196	-\$338
Proposed New Positions:						
Prin Prog Budget Analyst III	-	-	1.0	7,465-8,230	-	114
Totals Proposed New Positions	-	-	1.0	\$-	\$-	\$114
Total Adjustments	-	-0.3	-4.0	\$-	\$208	-\$212
TOTALS, SALARIES AND WAGES	378.0	421.5	414.8	\$30,456	\$34,786	\$35,231

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